

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

In re:

MERCY HOSPITAL, IOWA CITY, IOWA, *et al.*,

Debtors.

)
) Chapter 11
)
) Case No. 23-00623 (TJC)
)
) Jointly Administered
)
) **Obj. Deadline: 11/24/23 at 4:00 p.m. (CT)**
)

**SUMMARY OF SECOND MONTHLY FEE APPLICATION OF
MCDERMOTT WILL & EMERY LLP, COUNSEL TO THE DEBTORS AND
DEBTORS-IN-POSSESSION, FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

Name of Applicant:	McDERMOTT WILL & EMERY LLP
Authorized to provide professional services to:	Debtors and Debtors-in-Possession
Date of retention:	September 14, 2023, effective as of August 7, 2023
Period for which compensation and reimbursement is sought:	September 1, 2023 through September 30, 2023
Amount of compensation sought as actual, reasonable and necessary:	\$649,102.80 (80% of \$811,378.50)¹
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$3,346.20
This is a:	Second Monthly Application

¹ This amount does not reflect \$20,991.45, including \$18,262.50 in incurred fees and \$2,728.95 in incurred expenses, that McDermott has voluntarily written off with respect to the Application Period (as defined herein).

Prior Applications:

Application	Date Filed	Period Covered	Requested Fees/Expenses	Approved Fees/Expenses
First Monthly [D.I. 348]	10/9/23	8/7/23 – 8/31/23	\$738,318.00 / \$4,741.38	<i>Pending</i>

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION
SUMMARY OF BILLING BY PROFESSIONAL FOR APPLICATION PERIOD**

Name of Professional Person	Date of Bar Admission	Position with the Applicant and Practice Area	Hourly Billing Rate	Total Billed Hours¹	Total Compensation
Michael W. Peregrine	1980	Partner; Healthcare	\$1,855	4.9	\$9,089.50
Felicia Gerber Perlman	1992	Partner; Corporate Advisory	\$1,850	103.4	\$191,290.00
Neil T. Kawashima	1996	Partner; Private Client	\$1,600	3.0	\$4,800.00
Megan R. Rooney	2006	Partner; Healthcare	\$1,460	27.7	\$40,442.00
James W. Kapp	1994	Partner; Corporate Advisory	\$1,450	15.5	\$22,475.00
Jeffrey M. Holdvogt	2003	Partner; Employee Benefits and Executive Compensation	\$1,450	14.4	\$20,880.00
Daniel M. Simon	2008	Partner; Corporate Advisory	\$1,450	133.3	\$193,285.00
Nathan M. Bull	2006	Partner; Trial	\$1,410	54.4	\$76,704.00
Victoria P. Ose	2008	Partner; Private Client	\$1,360	1.7	\$2,312.00
Riley Orloff	2015	Partner; Corporate Advisory	\$1,300	6.6	\$8,580.00
DC Wolf	2014	Associate; Trial	\$1,250	21.5	\$26,875.00
Jack G. Haake	2011	Associate; Corporate Advisory	\$1,190	14.3	\$17,017.00
Emily C. Keil	2018	Associate; Corporate Advisory	\$1,105	76.1	\$84,090.50

¹ McDermott voluntarily wrote off all fees incurred by any timekeepers who billed under an hour in the Application Period, for a total voluntary write-off of \$1,863.50.

Name of Professional Person	Date of Bar Admission	Position with the Applicant and Practice Area	Hourly Billing Rate	Total Billed Hours¹	Total Compensation
Benjamin S. Paulsen	2018	Associate; Private Client	\$1,060	43.1	\$45,686.00
Dexter Golinghorst	2021	Associate; Healthcare	\$945	35.3	\$33,358.50
Jane J. Kim	2021	Associate; Trial	\$945	7.6	\$7,182.00
Rebecca Trickey	2022	Associate; Corporate Advisory	\$725	6.1	\$4,422.50
Eunice Chu	2022	Associate; Corporate Advisory	\$725	7.8	\$5,655.00
Benjamin Glass	2022	Associate; Healthcare	\$725	3.3	\$2,392.50
Ed Y. Kwon	N/A	Manager of Technology Project Management	\$545	9.1	\$4,959.50
Raniel L. Dizon	N/A	Technology Project Manager	\$545	10.9	\$5,940.50
Apurva Ingolikar	N/A	Litigation Technology Data Analyst	\$270	12.8	\$3,456.00
Daniel Valentino	N/A	Litigation Technology Data Analyst	\$270	1.8	\$486.00
TOTALS				614.6	\$811,378.50

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION
COMPENSATION BY PROJECT CATEGORY FOR APPLICATION PERIOD**

Project Category	Total Hours	Total Fees
Case Administration	0.3	\$357.00
Asset Analysis and Recovery	1.6	\$2,320.00
Asset Disposition	127.4	\$174,030.00
Relief from Stay/Adequate Protection Proceedings	0.6	\$766.50
Meetings/Communications with Creditors	4.5	\$5,910.00
Court Hearings	17.6	\$26,403.50
Fee/Employment Applications	11.3	\$10,168.50
Fee/Employment Objections	75.1	\$98,450.50
Assumption/Rejection of Leases	8.0	\$8,840.00
Other Contested Matters	98.8	\$152,010.50
Non-Working Travel ¹	5.2	\$8,740.00
Business Operations	7.6	\$9,887.00
Employee Benefits/Pensions	18.6	\$27,407.00
Financing/Cash Collections	19.8	\$32,294.00
Tax Issues	1.0	\$1,600.00
Board of Directors Matters	13.0	\$21,410.00
General Corporate	4.8	\$6,960.00
Litigation	199.4	\$223,824.00
TOTALS	614.6	\$811,378.50

¹ The hours billed to Non-Working Travel were reduced by fifty percent (50%), as reflected in the time detail attached hereto as **Exhibit A**.

**MERCY HOSPITAL IOWA CITY, IOWA, ET AL.
COUNSEL TO DEBTORS AND DEBTORS-IN-POSSESSION
EXPENSE SUMMARY FOR APPLICATION PERIOD**

Expense Category¹	Service Provider (if applicable)	Total Expenses
Travel Expenses	Various	\$3,275.96
Business Meals	Various	\$70.24
TOTAL		\$3,346.20

¹ McDermott voluntarily waived all Westlaw and LexisNexis charges, all computer data storage charges incurred as part of the discovery process during the Application Period, and certain travel expenses for a total voluntary write-off of \$2,728.95.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF IOWA**

In re:)	
)	Chapter 11
MERCY HOSPITAL, IOWA CITY, IOWA, <i>et al.</i> ,)	
)	Case No. 23-00623 (TJC)
Debtors.)	
)	Jointly Administered
)	
)	Obj. Deadline: 11/24/23 at 4:00 p.m. (CT)
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**SECOND MONTHLY FEE APPLICATION OF MCDERMOTT WILL & EMERY LLP,
COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION, FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

McDermott Will & Emery LLP (the “Applicant” or “McDermott”), counsel to Mercy Hospital, Iowa City, Iowa (“Mercy”) and certain of its affiliates and subsidiaries as debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby applies (the “Application”), pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 224] (the “Interim Compensation Order”),¹ for allowance of compensation for services rendered and reimbursement of expenses for the period from September 1, 2023 through September 30, 2023 (the “Application Period”), and respectfully represents as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Northern District of Iowa (the “Court”) has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Public*

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such items in the Interim Compensation Order.

Administrative Order referring bankruptcy cases entered by the United States District Court for the Northern District of Iowa. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The legal predicates for the relief requested herein are Bankruptcy Code sections 330 and 331 and Bankruptcy Rule 2016. McDermott confirms its consent to the entry of a final order by the Court in connection with the Application in the event that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

BACKGROUND

I. The Chapter 11 Cases

3. On August 7, 2023 (the “Petition Date”), each of the Debtors commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”). The Chapter 11 Cases are being jointly administered for procedural purposes only.

4. The Debtors continue to operate their businesses and manage their properties as debtors and debtors-in-possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

5. On August 15, 2023, the Office of the United States Trustee for the Northern District of Iowa (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”) in the Chapter 11 Cases [Docket No. 107]. No trustee or examiner has been appointed in the Chapter 11 Cases.

6. Additional information regarding the Debtors and these Chapter 11 Cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these Chapter 11 Cases, is set forth in the *Declaration of Mark E. Toney in*

Support of Chapter 11 Petitions and First Day Pleadings [Docket No. 27] (the “First Day Declaration”).

II. The Retention of McDermott

7. On August 23, 2023, the Debtors applied [Docket No. 148] (the “McDermott Retention Application”) to the Court for an order authorizing the Debtors to retain and employ McDermott as its counsel, effective as of August 7, 2023. On September 14, 2023, the Court entered an order [Docket No. 226] authorizing such retention.

III. The Interim Compensation Order

8. On September 14, 2023, the Court entered the Interim Compensation Order, which sets the procedures for interim compensation and reimbursement of expenses in the Chapter 11 Cases. Specifically, the Interim Compensation Order provides that a Retained Professional may file and serve a Monthly Fee Application on or after the 15th day of each month following the month for which compensation is sought. Provided that there are no objections to the Monthly Fee Application filed within 14 days after service of the same, the Debtors are authorized to pay such Retained Professional eighty percent (80%) of the fees and one-hundred percent (100%) of the expenses requested in such Monthly Fee Application. If an objection is filed to the Monthly Fee Application and the parties reach a consensual resolution, the Debtors are authorized to pay eighty percent (80%) of the agreed-upon fees and one-hundred percent (100%) of the agreed-upon expenses.

RELIEF REQUESTED

9. Pursuant to the Interim Compensation Order and Bankruptcy Code section 331, McDermott is seeking compensation in the amount of \$649,102.80, which is equal to eighty percent (80%) of the \$811,378.50 in fees for professional services rendered by McDermott during

the Application Period. This amount is derived solely from the applicable hourly billing rates of McDermott's personnel who rendered such services to the Debtors. In addition, McDermott is seeking reimbursement of expenses incurred during the Application Period in the amount of \$3,346.20.

A. Compensation Requested

10. Attached hereto as **Exhibit A** is a detailed itemization, by project category, of all services performed by McDermott with respect to the Chapter 11 Cases during the Application Period. This detailed itemization complies with the Interim Compensation Order and Bankruptcy Rule 2016 in that each time entry contains a separate time allotment, a description of the type of activity, and the subject matter of the activity, all time is billed in increments of one-tenth of an hour, time entries are presented chronologically in categories, and all meetings or hearings are individually identified.

11. The attorneys and paraprofessionals who rendered services related to each category are identified in **Exhibit A**, along with the number of hours for each individual and the total compensation sought for each category.

B. Expense Reimbursement

12. McDermott incurred out-of-pocket expenses during the Application Period in the amount of \$3,346.20. Attached hereto as **Exhibit B** are descriptions of the expenses actually incurred by McDermott in the performance of services rendered as counsel to the Debtors. The expenses are broken down into categories of charges, including travel, lodging, and business meal expenses.²

² As discussed herein, McDermott voluntarily waived all Westlaw and LexisNexis charges, all computer data storage charges incurred as part of the discovery process during the Application Period, and certain travel expenses for a total voluntary write-off of \$2,728.95.

VALUATION OF SERVICES

13. Attorneys and paraprofessionals of McDermott have expended a total of 614.6 hours in connection with this matter during the Application Period. The amount of time spent by each of the professionals providing services to the Debtors for the Application Period is set forth in **Exhibit A**. The reasonable value of the services rendered by McDermott for the Application Period as counsel for the Debtors in the Chapter 11 Cases is \$811,378.50.

BASIS FOR RELIEF REQUESTED AND APPLICABLE AUTHORITY

14. Bankruptcy Code section 330(a) provides, in pertinent part, that:

[T]he court may award . . . ***reasonable compensation*** for actual, necessary services rendered by the . . . attorney and by any paraprofessional person . . . and . . . reimbursement for actual, necessary expenses. . . . In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including – (A) the time spent on such services; (B) the rates charged for such services; (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under [the Bankruptcy Code]; (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a) (emphasis added). The Eighth Circuit Court of Appeals has stated:

“[Reasonable] [c]ompensation . . . presumably reflects (1) the novelty and complexity of the issues, (2) the special skill and experience of counsel, (3) the quality of representation, and (4) the results obtained.”

P.A. Novelty v. Palans (In re Apex Oil Co.), 960 F.2d 728, 731–32 (8th Cir. 1992).

15. In reviewing this Application, the Court should be guided by the Eighth Circuit’s instruction to ascertain whether such services were rendered and billed in accordance with the established market for legal services in similar matters:

Section 330 “is meant to encourage high standards of professional legal practice in the bankruptcy courts. . . . Bankruptcy courts must consider whether the fee

awards are commensurate with fees for professional services in non-bankruptcy cases, thus providing sufficient economic incentive to practice in bankruptcy courts.”

Mann v. McCombs (In re McCombs), 751 F.2d 286, 288 (8th Cir. 1984); *see also In re Continental Illinois Securities Litigation*, 962 F.2d 566, 568 (7th Cir. 1992) (“[I]t is not the function of judges in fee litigation to determine the equivalent of the medieval just price. It is so to determine what the lawyer would receive if he was selling his services in the market rather than being paid by court order.”).

16. In accordance with the factors enumerated in Bankruptcy Code section 330, McDermott submits that the amount requested is fair and reasonable given (a) the complexity of the Chapter 11 Cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. The fees charged by McDermott in these Chapter 11 Cases were billed in accordance with its existing billing rates and procedures set forth in the McDermott Retention Application, in effect during the Application Period. McDermott’s rates for the services rendered by its attorneys and paraprofessionals in these Chapter 11 Cases are the same rates that McDermott charges for services rendered in comparable non-bankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

17. McDermott reserves the right to correct, amend, or supplement this Application, including, without limitation, to seek payment in the event this Application is not approved in full.

NO PRIOR REQUEST

18. No prior request for the relief sought in the Application has been made to this or any other court.

CONCLUSION

WHEREFORE, McDermott respectfully requests that the Court enter an Order: (i) granting the Application and authorizing (a) allowance of compensation in the amount of \$649,102.80 (80% of \$811,378.50) for professional services rendered, and (b) reimbursement for actual and necessary costs in the amount of \$3,346.20; (ii) directing payment by the Debtor of the foregoing amounts; and (iii) granting such other further relief as the Court deems just and proper.

Dated: Cedar Rapids, Iowa
November 10, 2023

NYEMASTER GOODE, P.C.

/s/ Roy Leaf

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Counsel for Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

The undersigned certifies, under penalty of perjury, that on this November 10, 2023, the foregoing document was electronically filed with the Clerk of Court using the Northern District of Iowa CM/ECF and the document was served electronically through the CM/ECF system to the parties of the Chapter 11 Cases.

/s/ Roy Leaf

EXHIBIT A

Time Detail



Invoice: 3820980
Client: 104125

11/10/2023

Mercy Hospital, Iowa City, Iowa
500 East Market Street
Iowa City, IA 52245

For Services Rendered in Connection with:

Matter: 0013 Chapter 11 Bankruptcy

Task	Date	Name	Hours	Description
B110	09/26/23	J. Haake	0.30	Correspondence and conferences with D. Simon and others re case status issues (.3).
B120	09/08/23	J. Kapp	1.60	Revise notices to bidding procedures order (.5); correspond with B. Mankovetskiy re bidding procedures and bidding procedures order (.1); prepare multiple correspondence to M. Preusker, N. Coco and others re bidding procedures, procedures order and notices (.2); review M. Preusker response to same (.1); correspond with D. Gordon and A. Sherman re revised bidding procedures and US Trustee concerns (.1); revise bidding procedures order, exhibits thereto and red-lines in preparation of filing (.6).
B130	09/01/23	E. Keil	1.20	Conference with M. Toney, et al. re sale status update (1.2).
B130	09/01/23	D. Simon	2.60	Conference with D. Gordon and F. Perlman re sale issues (.5); update conference with client re same (1.0); conference with Committee re open issues on bidding procedures and related matters (.7); conference with Mintz re same (.4).
B130	09/01/23	D. Golinghorst	0.10	Review correspondence re APA schedules (.1).
B130	09/01/23	F. Perlman	3.00	Conference with D. Gordon re bid procedures, APA, and closing checklist (.4); follow up re potential resolution bid procedure objections (1.2); conference with UCC re bid procedures (.4); conference with client, TK and H2C re sales update and next steps (1.0).
B130	09/04/23	M. Rooney	0.50	Client correspondence re Rome approval (.2); correspondence with same re 401(k) and 457 Plan (.2); updates to Closing Checklist (.1).



Mercy Hospital, Iowa City, Iowa

Client: 104125
Invoice: 3820980
Invoice Date: 11/10/2023

Task	Date	Name	Hours	Description
B130	09/05/23	J. Kapp	1.70	Review and revise bid procedures (1.4); analyze outstanding issues pertaining to bid procedures (.3).
B130	09/05/23	D. Golinghorst	0.10	Review correspondence re APA matters (.1).
B130	09/05/23	M. Rooney	0.30	Analyze lease consents and closing checklist (.2); correspondence re employment issues (.1).
B130	09/05/23	F. Perlman	1.60	Continue work on bid procedures and sales process (1.6).
B130	09/06/23	D. Golinghorst	1.70	Review and analyze APA provisions re benefits matters (.6); draft transaction closing checklist (1.1).
B130	09/06/23	J. Kapp	2.10	Review correspondence from J. Teele re bid procedure modifications and correspond with others re same (.1); review bidding procedure precedent (.5); revise bid procedures (1.4); correspondence to committee and bondholder counsel re revised procedures (.1).
B130	09/06/23	M. Rooney	0.50	Review and comment on draft Schedules and closing checklist (.5).
B130	09/06/23	F. Perlman	0.70	Revise and analyze bid procedures (.7).
B130	09/07/23	D. Golinghorst	4.10	Draft updates to transaction closing checklist (.3); participate in all-hands teleconference re stalking horse transaction with University, Debtor, et al. (.5); review comments from stalking horse Buyer to APA schedules (.7); draft APA schedule updates incorporating Buyer comments and revisions from Sellers (2.6).
B130	09/07/23	F. Perlman	0.80	Work on resolution re bid procedures and objection (.8).
B130	09/07/23	J. Kapp	2.60	Review revisions to bid procedures (.2); conference with B. Mankovetskiy re suggested revisions to bid procedures (.3); prepare correspondence summarizing committee's outstanding issues re bid provisions (.3); review further revisions to bid procedures from B. Mankovetskiy and correspond with B. Mankovetskiy re same (.2); further revise bidding procedures to reflect agreement with committee (.5); review and revise bidding procedures order to incorporate revisions to bid procedures and other agreements with interested parties (1.0); correspond with D. Gordon and B. Mankovetskiy re



Mercy Hospital, Iowa City, Iowa

Client: 104125
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Task	Date	Name	Hours	Description
				same (.1).
B130	09/07/23	M. Rooney	2.00	Follow up re open sale and employee items (2.0).
B130	09/08/23	D. Golinghorst	2.40	Draft APA schedules (1.6); participate in teleconference re accreditation matter (.1); review and analyze material contracts for APA schedules (.7).
B130	09/08/23	M. Rooney	0.80	Review and comment on draft APA Schedules (.8).
B130	09/08/23	E. Keil	0.40	Draft notice of revised bid procedures (.3); correspondence with R. Leaf re same (.1).
B130	09/10/23	M. Rooney	0.50	Correspondence re Mercy name and IP assets (.5).
B130	09/10/23	D. Golinghorst	0.50	Draft updates to transaction closing checklist (.3); draft correspondence re APA schedules (.2).
B130	09/11/23	J. Kapp	1.00	Multiple correspondence re RMS objection and requested revisions to bidding procedures re same (.3); review RMS limited objection to bidding procedures motion (.3); review Computershare reservation of rights/objection re bidding procedures motion (.4).
B130	09/11/23	D. Golinghorst	2.30	Participate in all-hands conference re stalking horse transaction (.5); review comments to checklist and draft updates to same (.6); review contracts and documentation from prior asset transaction re applicability to APA schedules (.9); review documentation re vehicle transfers (.2); review and analyze correspondence re Medicaid payments (.1).
B130	09/11/23	M. Rooney	1.50	Participate in weekly transaction status conference with University, Debtor, et al. (.5); review schedules (.7); analyze new contracts to be uploaded/scheduled (.3).
B130	09/11/23	F. Perlman	1.30	Analyze revised bidding procedures and sales process (1.3).
B130	09/12/23	D. Golinghorst	0.10	Draft correspondence re assumed contracts (.1).
B130	09/12/23	J. Kapp	0.50	Correspondence from R. Leaf, M. Hughes and E. Keil re resolving RMS objection to bid procedures motion and revisions to order re same (.5).
B130	09/12/23	M. Rooney	0.30	Correspondence with client re closing dates (.3).
B130	09/12/23	E. Keil	0.50	Revise bid procedures order (.5).
B130	09/13/23	F. Perlman	0.80	Analyze issues with respect to proposed sales transaction (.8).



Mercy Hospital, Iowa City, Iowa

Client: 104125
Invoice: 3820980
Invoice Date: 11/10/2023

Task	Date	Name	Hours	Description
B130	09/13/23	D. Golinghorst	0.70	Draft updates to transaction closing checklist (.3); review vehicle title information (.2); review correspondence re contracts (.2).
B130	09/13/23	M. Rooney	0.50	Prepare information on Closing Date (.5).
B130	09/14/23	M. Rooney	0.80	Correspondence re cure schedule (.3); bi-weekly transaction status conference (.5).
B130	09/14/23	D. Golinghorst	0.80	Draft transaction closing checklist (.3); participate in all-hands closing checklist conference (.3); draft correspondence re cure amounts schedule (.2).
B130	09/14/23	F. Perlman	0.70	Continued work on sales and marketing process (.7).
B130	09/14/23	D. Simon	0.50	Attend sale conference with University (.5).
B130	09/14/23	E. Keil	0.70	Revise sale and cure notices (.5); correspondence with R. Leaf re same (.2).
B130	09/15/23	D. Golinghorst	1.40	Review preliminary assumed contracts list (.4); review correspondence re FTC and antitrust matters (.2); review contracts for updated APA schedules (.8).
B130	09/15/23	M. Rooney	0.80	Conference with L. Grikis re FTC request (.3); correspondence with M. Greer re same (.2); correspondence re schedule updates (.3).
B130	09/15/23	E. Keil	2.20	Multiple conferences with R. Leaf, et al. re potentially assumed contracts list (.7); review and analyze same (1.2); correspondence with Epiq team re preparation of same (.3).
B130	09/16/23	D. Golinghorst	0.90	Draft contract schedule (.9).
B130	09/16/23	M. Rooney	0.30	Correspondence re updating Schedule 2.5(a) and FTC response (.3).
B130	09/18/23	D. Golinghorst	3.40	Draft updates to transaction closing checklist (.4); participate in all-hands sale conference with University, Debtor, et al. (.3); draft updates to APA available contracts schedule (1.0); participate in all-hands conference re bankruptcy matters related to sale (.5); participate in conferences with C. Karambelas, R. Leaf, et al. re cure schedule filing (.7); review and analyze correspondence re Sisters consent (.1); analyze draft cure schedule against APA schedules (.4).
B130	09/18/23	M. Rooney	3.30	Status conference re sale update (.5); participate in all hands transaction status conference with University,



Mercy Hospital, Iowa City, Iowa

Client: 104125
 Invoice: 3820980
 Invoice Date: 11/10/2023

Task	Date	Name	Hours	Description
				Debtor, et al. (.5); conferences with MWE, TK team re Cure Schedule (.9); correspondence with antitrust counsel re payroll data (.4); correspondence re SOM approval (.2); review and discuss Employment Agreements with H2C and IOH (.8).
B130	09/18/23	J. Haake	0.30	Conference with D. Orman re sale process (.3).
B130	09/18/23	F. Perlman	0.80	Follow up re sales process and potential bid structures (.8).
B130	09/18/23	D. Simon	1.80	Attend conference re sale issues (.4); attend sale conference with Polsinelli (.5); discussions with D. Gordon re same (.2); conferences re cure schedule with TKP and E. Keil and others (.7).
B130	09/19/23	M. Rooney	1.30	Client conferences re Cure Schedule and employee transition matters (1.3).
B130	09/19/23	D. Golinghorst	3.10	Participate in teleconference re employment agreement strategy (.6); draft revisions to transaction closing checklist (.8); draft correspondence re Medicaid diligence questions (.2); review draft cure schedule and reconcile same to APA schedules (.3); participate in teleconferences re cure schedules (.5); participate in teleconferences with Debtor re adding employment agreements to schedules (.7).
B130	09/19/23	D. Simon	1.10	Conference with TKP re cure schedule (.6); conference with sale team re employment discussions (.5).
B130	09/20/23	D. Golinghorst	0.10	Review correspondence re cure schedule (.1).
B130	09/20/23	M. Rooney	0.50	Correspondence re cure schedule preparation and FTC request review of NDAs (.5).
B130	09/20/23	D. Simon	1.00	Conferences with M. Toney, C. Karambelas, et al. re sale issues, cure schedules and PBGC issues (.7); communications with M. Toney, T. Clancy and J. Haake re sale of joint venture interests (.3).
B130	09/20/23	F. Perlman	1.10	Continued follow up analysis re sales process and potential bidders (1.1).
B130	09/21/23	M. Rooney	1.50	Weekly transaction status conference re sale process (.5); correspondence with TK team re cure schedule and available contracts (.6); correspondence re Foundation matters and discuss same with M. Peregrine (.2).



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B130	09/21/23	D. Golinghorst	1.70	Draft updates to closing checklist (.3); participate in all-hands conference with University, Debtor, et al. (.5); review data room and contract documentation (.9).
B130	09/21/23	J. Haake	0.10	Correspondence with D. Orman and R. Baymen re bid procedures and status of case (.1).
B130	09/21/23	E. Keil	1.10	Conferences with University, MWE, Debtor re sale status update (.9); conference with C. Karambelas re same (.2).
B130	09/21/23	F. Perlman	1.70	Conference with D. Simon, Polsinelli team re sale and bidding process update (.5); follow up re potential bid structures (.7); follow up closing issues and timing for the University (.5).
B130	09/21/23	D. Simon	1.00	Conferences with Polsinelli team re closing and sale issues (.7); conferences with H2C re sale process (.3).
B130	09/22/23	D. Golinghorst	1.80	Confer with Buyer counsel re contract reconciliation (.5); confer with client team re contract analysis (.2); review and analysis Buyer diligence matters (.4); review contract analysis (.7).
B130	09/22/23	M. Rooney	1.80	Client conference re Available Contracts (.6); all hands conference re Available Contracts (.8); conference with C. Hughes re clean team request (.4).
B130	09/22/23	J. Kapp	1.50	Analyze fiduciary duties/corporate governance issues relating to potential acquisition of certain funds (.4); review case law re same (1.1).
B130	09/22/23	F. Perlman	0.90	Continued work on sales process and issues (.9).
B130	09/22/23	E. Keil	0.50	Conference with University, MWE, TK teams re contract schedules (.5).
B130	09/23/23	D. Golinghorst	0.20	Draft updates to APA contract schedules (.2).
B130	09/23/23	M. Rooney	0.30	Correspondence re Foundation assets and corporate governance matters (.3).
B130	09/23/23	J. Kapp	1.60	Review background materials re fiduciary duties/corporate governance issues relating to the potential acquisition of unrestricted funds, including third amended articles of incorporation, asset detail, certain correspondence and complaint for declaratory judgment (1.6).
B130	09/24/23	D. Golinghorst	0.20	Review and analyze correspondence re APA schedules (.2).



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B130	09/24/23	M. Rooney	0.50	Correspondence re Mintz request (.3); correspondence with M. Greer re Clean Team request (.2).
B130	09/25/23	D. Golinghorst	1.80	Draft updates to transaction closing checklist (.2); participate in all-hands conference re stalking horse transaction (.3); confer with Debtor contract manager re schedules (.3); participate in conference re HR and benefits (.4); draft APA schedules (.6).
B130	09/25/23	M. Rooney	2.80	Prepare for and lead transaction status conference with University, Debtor, et al. (.8); analyze Foundation governance issues (1.0); client conferences on employee transition matters (.3), review and comment on Closing Statement (.7).
B130	09/25/23	M. Peregrine	1.30	Analyze charitable trust issue (1.3).
B130	09/25/23	J. Haake	0.40	Correspondence with H. Israel re sale process (.4).
B130	09/25/23	J. Kapp	0.70	Correspondence with H2C and others re bidding on junior interests and rules related thereto (.7).
B130	09/25/23	D. Simon	2.00	Attend sale conference with Polsinelli (.5); attend conference with TKP re employee and sale issues (.4); communications with M. Rooney and R. Bayman re sale and auction issues (.6); analyze and negotiate foundation issues (.5).
B130	09/26/23	M. Rooney	0.30	Analyze issues re Uniform Trust Act (.3).
B130	09/26/23	D. Simon	1.70	Conference with H2C and TKP re sale issues (.6); conference with N. Coco re sale and credit bid (.7); conferences with F. Perlman re same (.4).
B130	09/26/23	F. Perlman	1.40	Follow up re potential bids and sales process (.9); conference re process and logistics with H2C (.5).
B130	09/26/23	D. Golinghorst	1.10	Review updated contract schedules (.8); confer with E. Keil, C. Karambelas re contract schedule updates (.3).
B130	09/27/23	M. Rooney	2.30	Prepare for and conference with D. Simon, et al. on open items (.8); review Paramount materials and correspondence re same (.4); analyze Foundation matters (.3); prepare materials re same (.3); correspondence with TK team re Contracts Schedules and closing approvals (.5).
B130	09/27/23	M. Peregrine	0.80	Continued analysis re charitable trust issues (.8).
B130	09/27/23	D. Golinghorst	1.10	Review contract materials re schedules updates (1.1).



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Task	Date	Name	Hours	Description
B130	09/27/23	J. Kapp	0.20	Correspondence re issues pertaining to next week's auction (.2).
B130	09/27/23	F. Perlman	1.80	Analysis of potential bids (1.8).
B130	09/27/23	D. Simon	3.10	Numerous conferences and communications with Polsinelli and M. Rooney re sale issues (1.4); conferences with F. Perlman and M. Toney re potential credit bid issues (.8); conference with R. Leaf and E. Keil re cure issues and objections (.5); conferences with R. Bayman re auction preparations (.4).
B130	09/28/23	J. Haake	0.30	Conference with R. Leaf and D. Orman re sale process (.3).
B130	09/28/23	D. Golinghorst	4.90	Draft transaction checklist (.3); conference with all-hands transaction team, University, Debtor, et al. (.4); review provider contract analysis (1.2); draft correspondence to Mercy re same (.2); review vendor contract analysis (1.3); analysis cure schedule contracts (.3); draft contract schedule updates (.9); prepare initial schedules in response to bidder requests (.3).
B130	09/28/23	M. Peregrine	1.30	Continued analysis of charitable trust issues (.9); client-related correspondence and preparation for Thursday conference (.4).
B130	09/28/23	J. Kapp	1.00	Review and analyze bid procedures order and exhibit and assess upcoming deadlines/obligations re sale process and auction (1.0).
B130	09/28/23	M. Rooney	2.50	Prepare for and lead bi-weekly transaction conference with University, Debtor, et al. (1.4); conference with client team re Schedule 2.5 revisions and review same (.7); analyze Foundation matters (.4).
B130	09/28/23	D. Simon	1.70	Conferences with R. Bayman, M. Toney, et al. re auction prep and credit bid (1.0); analyze issues re same (.7).
B130	09/28/23	F. Perlman	2.10	Conference with MWE, H2C, TK, et al. re auction process and strategy (1.3); follow up re potential bidders and options (.8).
B130	09/29/23	D. Golinghorst	0.80	Review documents and correspondence re contracting matters (.7); draft updates to closing



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Task	Date	Name	Hours	Description
				checklist (.1).
B130	09/29/23	J. Haake	2.20	Conferences with D. Orman and B. McIlwain re escrow account (.8); correspondence with M. Toney re same (.3); gather required documents to open accounts and conferences with B. McIlwain re same (1.1).
B130	09/29/23	J. Kapp	0.20	Correspondence with Polsinelli re preparation of sale order and issues re same (.2).
B130	09/29/23	M. Peregrine	1.50	Prepare for, participate in and follow up on conference on nonprofit issues (1.5).
B130	09/29/23	M. Rooney	1.80	All hands conference with Polsinelli team re Foundation funds (.8); draft correspondence with counsel for SOM (.3); revise Closing Checklist with D. Golinhorst (.4); correspondence with TK team re updates to Available Contracts schedule (.3).
B130	09/29/23	F. Perlman	1.30	Review and analyze APA (1.3).
B140	09/12/23	E. Keil	0.30	Research re automatic stay enforcement motions (.3).
B140	09/26/23	D. Simon	0.30	Communications re stay issues (.3).
B150	09/05/23	J. Haake	0.30	Conference with K. Stanger re PeriGyn (.3).
B150	09/06/23	J. Haake	1.80	Gather information for 341 preparation (.8); prepare for and participate in conference with M. Toney re 341 meeting (1.0).
B150	09/06/23	D. Simon	2.20	Conferences with M. Toney and J. Haake re 341 prep (.7); attend 341 meeting (1.5).
B150	09/12/23	E. Keil	0.20	Correspondence with TK re creditor payments (.2).
B155	09/07/23	J. Haake	0.60	Conference with R. Leaf and others re strategy and preparations for hearing (.6).
B155	09/12/23	F. Perlman	1.20	Preparation for bid procedures hearing (1.2).
B155	09/12/23	D. Simon	2.00	Meetings with TKP and others re hearing preparations (1.7); conferences with R. Leaf and others re same (.3).
B155	09/13/23	E. Keil	1.70	Prepare and attend second-day hearing (1.7).
B155	09/13/23	D. Simon	4.00	Prepare for and attend bid procedures hearing (4.0).
B155	09/13/23	F. Perlman	3.50	Prepare and attend bid procedures hearing (3.5).
B155	09/15/23	F. Perlman	0.40	Prepare for and attend hearing re continuance (.4).
B155	09/15/23	D. Simon	1.30	Prepare for and attend telephonic hearing re continuance (1.3).
B155	09/15/23	E. Keil	0.60	Prepare for and attend hearing (.6).
B155	09/20/23	D. Simon	1.70	Prepare for and attend hearing on TKP retention



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Task	Date	Name	Hours	Description
				(1.7).
B155	09/20/23	E. Keil	0.60	Prepare for and attend telephonic hearing (.6).
B160	09/01/23	E. Keil	0.90	Draft supplemental declaration re MWE retention (.9).
B160	09/04/23	E. Keil	0.30	Revise MWE supplemental declaration (.3).
B160	09/05/23	R. Trickey	2.00	Research issues re retention application fee structures (2.0).
B160	09/05/23	E. Keil	1.10	Revise MWE supplemental declaration (.6); research re same (.5).
B160	09/06/23	R. Trickey	4.10	Research issues re 363 and bankruptcy professional fee applications (3.9); correspond with E. Keil re same (.2).
B160	09/14/23	E. Keil	0.40	Correspondence with TK team re OCP declarations (.2); correspondence with D. Simon, R. Leaf re TK retention order (.2).
B160	09/20/23	E. Keil	0.80	Draft TK staffing report re August (.3); research re interim management (.5).
B160	09/27/23	E. Keil	0.20	Correspondence with J. Houck re TK staffing report (.1); revise same (.1).
B160	09/29/23	E. Keil	1.50	Revise TK staffing report (.2); correspondence with R. Leaf re filing of same (.1); draft supplemental OCP notice (.6); correspondence with R. Leaf re same (.1); draft MWE fee statement for August (.5).
B170	09/01/23	F. Perlman	0.70	Analyze and address retention application issues (.7).
B170	09/05/23	F. Perlman	0.80	Analyze and address retention application issues (.8).
B170	09/05/23	D. Simon	1.30	Numerous communications with M. Toney, et al. re various retention issues and objections re same (1.3).
B170	09/06/23	F. Perlman	0.80	Analyze resolution issues re retention (.8).
B170	09/06/23	E. Keil	4.90	Analyze and summarize UST retention objections (2.5); conference with J. Haake re same (.5); research re same (1.6); conference with R. Leaf re same (.3).
B170	09/06/23	D. Simon	0.70	Review UST retention objections (.4); communications with client, F. Perlman, et al. re same (.3).
B170	09/06/23	J. Haake	0.30	Analyze retention objections (.3).
B170	09/07/23	J. Haake	0.50	Finalize and file supplemental declaration in support of retention and correspondence with E. Keil re same (.5).
B170	09/07/23	E. Keil	1.30	Revise supplemental Perlman declaration (1.3).



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B170	09/07/23	F. Perlman	1.20	Analyze TK retention issues (.6); follow up on MWE retention issues and supplemental disclosure (.6).
B170	09/07/23	D. Simon	0.60	Multiple communications with Mintz and others re retention application issues (.6).
B170	09/08/23	J. Haake	0.10	Conference with E. Keil re objections to retention applications (.1).
B170	09/08/23	D. Simon	0.90	Conference with A. Yerramalli and others re TKP retention application (.5); review various objections to retention (.4).
B170	09/08/23	E. Keil	3.70	Multiple conferences with client, TKP, H2C, et al. re retention objections (2.2); review and analyze UCC retention objections (.4); review H2C declaration (.4); revise interim compensation order (.1); revise retention reply (.6).
B170	09/08/23	F. Perlman	1.40	Follow up re TK retention (.5); analyze MWE retention issues (.9).
B170	09/09/23	J. Haake	2.70	Research Iowa law re conflicts of law issues (1.4); follow-up research and analysis re Iowa law (1.3).
B170	09/09/23	E. Keil	4.60	Draft omnibus response to retention objections (3.9); research re same (.7).
B170	09/10/23	E. Keil	6.60	Continue to draft omnibus reply to retention objections (6.6).
B170	09/11/23	J. Kapp	0.80	Review US Trustee objection to retention application (4); review Computershare objection to retention application (.2); review creditor committee response to retention application (.2).
B170	09/11/23	J. Haake	1.10	Prepare for and participate in conference re retention objections (.8); conference with E. Keil re same (.3).
B170	09/11/23	F. Perlman	2.10	Conference with UST re retention issues (.5); review and revise supplemental declaration re MWE retention (.7); continued analysis retention issues (.9).
B170	09/11/23	D. Simon	2.60	Numerous communications with M. Toney, F. Perlman and E. Keil re retention issues (.7); revise omnibus response re same (1.9).
B170	09/11/23	E. Keil	8.20	Revise retention application response (3.8); revise UST objection chart (.5); conference with U.S. Trustee re same (1.0); conference with R. Leaf re same (.5); revise retention orders (.4); draft



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Task	Date	Name	Hours	Description
				supplemental declaration re MWE retention (.9); revise H2C order re same (.3); negotiate revisions re same (.8).
B170	09/12/23	F. Perlman	2.00	Work on issues re TK retention (1.3); analyze objections to MWE retention (.7).
B170	09/12/23	E. Keil	9.20	Revise retention reply and summary chart re same (6.0); conference with R. Leaf re same (.2); draft second supplemental Perlman declaration (.9); conference with R. Leaf re same (.5); revise H2C proposed order (.1); conference with R. Leaf re same, (.4); draft supplemental declaration re ToneyKorf (.4); conference with UCC re same (.7).
B170	09/12/23	D. Simon	3.90	Numerous meetings with M. Toney, F. Perlman and J. Porter re various retention issues (1.4); conferences with R. Bayman re H2C retention issues (.4); review and revise omnibus response (1.1); revisions to supplemental declarations (.6); conference with Committee re same (.4).
B170	09/12/23	J. Haake	0.50	Finalize supplemental declaration of F. Perlman (.5).
B170	09/13/23	D. Simon	0.40	Meetings with M. Toney re retention issues (.4).
B170	09/13/23	F. Perlman	0.80	Analyze TK retention issues (.8).
B170	09/14/23	F. Perlman	0.40	Follow up re TK retention issues (.4).
B170	09/14/23	D. Simon	0.40	Communications with TKP and Latham re retention (.4).
B170	09/15/23	F. Perlman	0.40	Analyze TK retention issues (.4).
B170	09/18/23	F. Perlman	1.00	Conference with TK team re TK retention (.4); follow up re same (.6).
B170	09/18/23	D. Simon	1.20	Numerous communications with Committee, Latham and TKP re TKP retention issues (1.2).
B170	09/19/23	E. Keil	2.00	Conference with R. Leaf re TK retention research (.3); research re interim management retention (1.7).
B170	09/19/23	D. Simon	2.50	Numerous communications with M. Toney, Latham and F. Perlman re TKP retention issues (1.4); conferences with Committee and Mintz re same (.6); conferences with R. Leaf re same (.5).
B170	09/19/23	F. Perlman	0.60	Analyze resolution re objections to TK retention (.6).
B170	09/20/23	D. Simon	1.90	Communications with Latham, Committee and Preston Hollow re TKP retention issues (1.2); communications with R. Leaf and F. Perlman re same



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Task	Date	Name	Hours	Description
				(.4); conference with M. Toney re same (.3).
B185	09/18/23	E. Keil	1.30	Conference with C. Karambelas, R. Leaf, et al. re cure notice (.3); conferences with R. Leaf re same (.4); review and analyze same (.6).
B185	09/19/23	E. Keil	2.30	Review cure schedule (.4); conference with MWE, TK team re same (.5); revise same (1.2); correspondence with MWE, TK teams re same (.2).
B185	09/20/23	E. Keil	1.60	Conferences with MWE, TK teams re cure notice (.7); review same (.2); conference with R. Leaf re same (.5); correspondence with Epiq team re service of same (.2).
B185	09/21/23	E. Keil	0.20	Correspondence with C. Karambelas re addresses for cure notices (.1); correspondence with Epiq team re same (.1).
B185	09/26/23	E. Keil	0.40	Correspondence with creditors re cure notice issues (.3); conference with R. Leaf re same (.1).
B185	09/27/23	E. Keil	1.20	Conference with R. Leaf re cure notice (.2); conference with D. Simon, R. Leaf re same (.5); conference with M. Udem re same (.3); correspondence with contract counterparties re same (.2).
B185	09/28/23	E. Keil	0.60	Correspondence with contract counterparties re cure objections (.4); correspondence with TK team (.2).
B185	09/29/23	E. Keil	0.40	Correspondence and conferences with creditor counsel re cure objections (.4).
B190	09/01/23	F. Perlman	0.80	Continued Foundation analysis (.8).
B190	09/04/23	D. Simon	1.00	Conference with Committee and others re open foundation issues (.7); draft request re same (.3).
B190	09/05/23	F. Perlman	1.30	Continue work on Foundation options and strategy (1.3).
B190	09/06/23	D. Simon	2.60	Multiple communications and conferences with Committee and Preston Hollow re cash collateral, retention and bidding procedures (1.3); revisions to bidding procedure (.4); multiple conferences with F. Perlman and M. Toney re various strategy issues (.9).
B190	09/09/23	D. Simon	0.70	Multiple communications with N. Coco, et al. re various contested matters (.7).
B190	09/11/23	D. Simon	1.00	Correspondence and other communications with R. Leaf, E. Keil re open issues (.4); conference with E.



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B190	09/13/23	D. Simon	0.70	Lam re Foundation issues (.6) Conference with E. Lam and R. Leaf re foundation issues (.7).
B190	09/13/23	F. Perlman	2.50	Settlement discussions with PH, UCC and foundation (2.5).
B190	09/14/23	F. Perlman	1.70	Continued follow up on settlement discussions and term sheet (1.7).
B190	09/14/23	D. Simon	3.30	Multiple conferences with E. Lam, N. Coco, et al. re foundation issues (1.8); mark-up and communications re term sheet (.5); review foundation deposition transcript (1.0).
B190	09/15/23	F. Perlman	2.00	Conference with all parties re Foundation settlement (.6); continued analysis re same (1.4).
B190	09/15/23	D. Simon	4.70	Multiple conferences with E. Lam, F. Perlman, R. Leaf, et al. re foundation issues and term sheet (1.2); revisions to same (.4); communications with R. Leaf re same (.5); conferences with M. Toney re deposition prep and follow-up (.4); attend M. Toney deposition (2.2).
B190	09/18/23	D. Simon	1.20	Communications with E. Lam, R. Leaf and others re foundation issues (.7); conference with Committee and Mintz re same (.5).
B190	09/19/23	D. Simon	1.00	Conference with N. Bull and R. Leaf re various discovery and litigation matters (.7); conference with parties re term sheet (.3).
B190	09/19/23	F. Perlman	2.30	Participate in settlement discussion with foundation, PH and UCC (2.3).
B190	09/20/23	D. Simon	1.60	Review adversary complaint (.3); communications with Committee re same (.6); conferences with TKP and Wixted re communications strategies re same (.7).
B190	09/20/23	E. Keil	0.40	Analyze Foundation adversary complaint (.4).
B190	09/20/23	F. Perlman	1.50	Analysis foundation adversary complaint (1.5).
B190	09/21/23	J. Haake	0.20	Analysis of Foundation's complaint (.2).
B190	09/21/23	B. Glass	2.40	Rsearch on issues re adversary complaint (2.1).
B190	09/21/23	E. Keil	1.50	Revise examiner objection (1.5).
B190	09/21/23	F. Perlman	4.00	Conference with committee re cash collateral; Foundation and next steps (.6); follow up re same (1.6); analysis Foundation issues and potential



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Task	Date	Name	Hours	Description
B190	09/21/23	D. Simon	5.60	settlement strategies (1.8). Conference with Foundation, PH and Committee re settlement term sheet and contested issues (.7); follow-up conferences with Committee re same (.7); multiple conferences with client re Foundation issues (1.2); conference with litigation team re adversary complaint (.4); multiple conferences with E. Lam and R. Leaf re same (.5); numerous strategy conferences with M. Toney and F. Perlman re litigation strategy (1.8); communications with B. Glass and others re foundation research (.3).
B190	09/22/23	B. Glass	0.90	Summarize case law research results re adversary complaint issues (.9).
B190	09/22/23	F. Perlman	3.50	Conference with Committee and Preston Hollow re domination bylaws, settlement discussions and potential stay issues (.8); analysis of foundation issues (2.7).
B190	09/23/23	F. Perlman	2.30	Continued analysis and work on resolution of Foundation issues with the UCC and Preston Hollow (2.3).
B190	09/23/23	D. Simon	1.00	Conference re various litigation and foundation issues (.7); draft communications re same (.3).
B190	09/24/23	F. Perlman	1.70	Conference with Committee re Foundation and potential settlement structure (.5); continued analysis of Foundation settlement issues and strategy (1.2).
B190	09/24/23	E. Keil	0.50	Research re stipulated stay orders (.4); correspondence with R. Leaf re same (.1).
B190	09/24/23	D. Simon	1.80	Conference with Committee and F. Perlman re foundation and auction issues (.6); conference with R. Leaf and E. Lam re foundation issues (.8); conferences with F. Perlman and M. Toney re same (.4).
B190	09/25/23	D. Simon	2.60	Numerous conferences and communications with R. Leaf, M. Toney, and F. Perlman re foundation issues (2.6).
B190	09/26/23	D. Simon	2.40	Numerous communications with E. Lam, R. Leaf, F. Perlman and M. Toney re foundation issues and negotiations (1.4); review and analysis of same (1.0).
B190	09/26/23	F. Perlman	1.80	Continued analysis of Foundation settlement and



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Task	Date	Name	Hours	Description
				strategy re same (1.8).
B190	09/27/23	E. Keil	2.40	Draft 9019 motion (1.8); review and analyze settlement term sheet re same (.6).
B190	09/27/23	F. Perlman	2.70	Conferences with Committee, Preston Hollow re Foundation settlement (.8); continued work on potential settlement with foundation and next steps.
B190	09/27/23	D. Simon	4.00	Numerous communications re foundation issues and term sheet with PH/Committee/others (2.2); prepare and analyze strategies on foundation issues (1.8).
B190	09/27/23	N. Kawashima	1.00	Review correspondence, will, gift instruments, all related to Iowa hospital endowment (.4); multiple conferences related to same (.3); review Upmifsa statute related to same (.3).
B190	09/28/23	N. Kawashima	1.00	Review correspondence, materials related to restricted gifts (.6); conference with D. Simon related to same (.2); conference with V. Ose related to same (.2).
B190	09/28/23	E. Keil	4.80	Draft 9019 motion and proposed order re same (4.8).
B190	09/28/23	V. Ose	0.70	Review materials related to pension fund (.3); consider application of Iowa's UPMIFA statute (.4).
B190	09/28/23	D. Simon	5.50	Numerous conferences, communications and analysis re 9019 motion and settlement term sheet issues (4.2); review and revise term sheet and motion re same (1.3).
B190	09/28/23	F. Perlman	2.80	Continued settlement discussions with foundation, CMTE and Preston Hollow (2.8).
B190	09/29/23	V. Ose	1.00	Conferences with N. Kawashima, Polsinelli team, et al. re potential purchase of restricted funds, limitations on use of restricted funds, and related issues (1.0).
B190	09/29/23	D. Simon	5.40	Conference with University re restricted funds (.8); follow-up re same (.6); numerous conferences with M. Toney, R. Leaf and F. Perlman re strategy for foundation (2.7); conference with PH and Committee re same (.5); revisions to term sheet (.8).
B190	09/29/23	F. Perlman	4.10	Conference with D. Simon, N. Kawashima, et al. re fund restrictions and potential settlement (.5); conference with H. Israel re same (.3); analysis re Foundation restricted funds (.9); conference with D.



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				Simon, V. Ose re same (.6); analysis re corporate governance and foundation settlement issues (1.8).
B190	09/30/23	F. Perlman	0.90	Follow up re potential path to settlement re foundation and cash collateral (.9).
B195	09/11/23	D. Simon	1.50	Non-working travel to Iowa City for bid procedures hearing (3.0 hours reduced to 1.50).
B195	09/12/23	F. Perlman	1.50	Non-working travel to Iowa for bid procedures hearing (3.0 hours reduced to 1.50).
B195	09/14/23	F. Perlman	1.50	Non-working travel back to Chicago from bid procedures hearing (3.0 hours reduced to 1.50).
B195	09/14/23	D. Simon	0.70	Non-working travel from Iowa to Atlanta (1.50 hours reduced to .7).
B210	09/05/23	D. Simon	0.80	Conference with M. Toney re various operational and strategy issues (.8).
B210	09/05/23	E. Keil	0.60	Draft letter to Foundation (.4); correspondence with M. Toney re same (.1); correspondence with R. Leaf re creditor inquiry (.1).
B210	09/07/23	D. Simon	0.80	Multiple operational and strategy conferences with M. Toney and F. Perlman (.8).
B210	09/12/23	D. Simon	0.80	Meetings with M. Toney re various operational issues (.8).
B210	09/13/23	E. Keil	0.60	Address first day scheduling and noticing issues (.6).
B210	09/18/23	D. Simon	0.40	Conferences with M. Toney re various operational issues (.4).
B210	09/19/23	D. Simon	0.40	Conferences with J. Porter re operational questions and issues (.4).
B210	09/20/23	J. Haake	0.60	Analysis of joint venture agreements re business operations issue (.6).
B210	09/21/23	E. Keil	0.20	Correspondence with K. Borodkin re creditor payments (.1); correspondence with M. Udem re same (.1).
B210	09/24/23	J. Haake	0.70	Research case law re nonprofit law (.7).
B210	09/25/23	J. Haake	1.20	Research case law re corporate law issues (1.2).
B210	09/28/23	D. Simon	0.50	Conference with M. Toney re operational issues (.5).
B220	09/01/23	J. Holdvogt	0.30	Conference with P. Brubaker re pension correction issues (.3).
B220	09/02/23	J. Holdvogt	0.50	Review and respond to R. Leaf re pension liabilities and options for MIC (.5).
B220	09/05/23	J. Holdvogt	1.00	Review and analyze health plan issues and options



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Task	Date	Name	Hours	Description
				for asset purchase for MIC (.7); review issues with PBGC letter re MIC pension plan (.3).
B220	09/06/23	J. Holdvogt	1.80	Review Internal Revenue Code "controlled group" analysis for issues to respond to PBGC questions re MIC pension plan (.8); prepare and send summary of Internal Revenue Code controlled group rules for analysis (.3); prepare and send summary of health claim issues for MIC asset sale (.7).
B220	09/07/23	J. Holdvogt	1.30	Continue reviewing issues for "controlled group" analysis to respond to PBGC questions re MIC pension plan (1.1); conference with E. Keil re issues with response to PBGC questions (.2).
B220	09/07/23	E. Keil	0.30	Address and respond to PBGC inquiries (.3).
B220	09/07/23	F. Perlman	1.20	Follow up re pension liability issues (1.2).
B220	09/11/23	J. Holdvogt	0.70	Review 457(b) plan and issues for MIC meeting re 457(b) plan assets and responsibilities in connection with bankruptcy filing (.7).
B220	09/11/23	F. Perlman	0.50	Follow up re potential pension issues re Foundation (.5).
B220	09/12/23	J. Holdvogt	0.50	Conference with Mercy Foundation team re potential pension liability issues (.5).
B220	09/13/23	J. Holdvogt	0.80	Conference with Mercy team re 457(b) plan and issues in connection with bankruptcy filing (.6); conference with P. Brubaker re distribution options and issues for 457(b) plan (.2).
B220	09/14/23	J. Holdvogt	0.50	Conference with Mercy team re response to PBGC inquiry (.3); conference to PBGC re response on MIC controlled group (.2).
B220	09/14/23	D. Simon	0.50	Conference with TKP and J. Holdvogt re PBGC inquiries (.5).
B220	09/14/23	E. Keil	0.50	Conference with MWE, TK re PBGC (.3); correspondence with same re same (.2).
B220	09/15/23	J. Holdvogt	0.50	Follow-up with PBGC agent re response on MIC controlled group (.5).
B220	09/18/23	J. Holdvogt	1.00	Review MIC pension plan for pension annuity options and survivor annuity options (.7); respond to P. Brubaker questions re pension annuity options (.3).
B220	09/19/23	J. Holdvogt	1.00	Conference with P. Brubaker and Deloitte team re pension administration issues (.6); prepare and send



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Task	Date	Name	Hours	Description
				questions re MIC pension administration of deferred vested participant benefits to Deloitte and MIC team (.4).
B220	09/20/23	J. Holdvogt	1.30	Analysis of Deloitte summary of MIC pension administration of deferred vested participant benefits to Deloitte and MIC team (.8); conference with MIC team re responses to PBGC questions (.3); conference with Deloitte team re pension administration issues (.2).
B220	09/20/23	E. Keil	0.60	Conference with MWE, TK re PBGC inquiries (.4); correspondence with J. Holdvogt, PBGC re same (.2).
B220	09/20/23	F. Perlman	0.60	Continued pension analysis (.6).
B220	09/21/23	J. Holdvogt	1.00	Prepare and send summary of IRS guidance re minimum incidental distribution benefit requirements for MIC pension distributions (.8); review and confirm 457 trust updates for issues with bankruptcy filing (.2).
B220	09/22/23	J. Holdvogt	0.50	Correspondence with P. Brubaker re vesting requirements for pension administration (.5).
B220	09/25/23	J. Holdvogt	1.00	Prepare and send MIC pension plan document package (.7); conference with MIC team re HR and employee benefits transition issues (.3).
B220	09/27/23	J. Holdvogt	0.70	Review PBGC questions (.3); prepare response for MIC pension plan (.4).
B230	09/06/23	R. Orloff	0.70	Review and analyze Medirevv comments to cash collateral order (.3); conference with M. Toney re adequate protection matters (.4).
B230	09/07/23	F. Perlman	0.60	Analysis cash collateral and Foundation issues (.6).
B230	09/08/23	F. Perlman	1.80	Analyze issues re foundation, cash collateral and scheduling (1.8).
B230	09/08/23	D. Simon	0.20	Review and analyze cash collateral response (.2).
B230	09/11/23	F. Perlman	1.10	Analyze issues re cash collateral (1.1).
B230	09/12/23	F. Perlman	1.40	Continued work on final cash collateral issues and Foundation issues (1.4).
B230	09/15/23	R. Orloff	0.80	Analyze creditors' committee objection to use of cash collateral (.8).
B230	09/15/23	F. Perlman	1.20	Analysis of cash collateral open issues and potential objections (1.2).



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B230	09/16/23	R. Orloff	0.20	Review McKesson lien documentation (.2).
B230	09/17/23	J. Haake	0.10	Correspondence with J. Garfinkle re cash collateral order (.1).
B230	09/18/23	F. Perlman	2.10	Work on resolution of issues re foundation and cash collateral objections (2.1).
B230	09/19/23	R. Orloff	0.30	Review and analyze McKesson comments to cash collateral order (.3).
B230	09/21/23	R. Orloff	0.20	Address McKesson comments to final cash collateral order (.2).
B230	09/22/23	F. Perlman	0.80	Analyze open cash collateral issues (.8).
B230	09/25/23	R. Orloff	2.20	Review case law re marshalling of unencumbered funds and 506(c) waiver (.5); revise final cash collateral order (1.7).
B230	09/25/23	D. Simon	0.70	Review and analyze final cash collateral order (.7).
B230	09/26/23	F. Perlman	0.90	Analyze cash collateral issues (.9).
B230	09/26/23	R. Orloff	2.20	Revise final cash collateral order re comments from Preston Hollow and McKesson (2.2).
B230	09/27/23	F. Perlman	1.20	Review and analyze numerous comments to cash collateral order (1.2).
B230	09/27/23	D. Simon	0.70	Address issues in connection with numerous comments to cash collateral order (.7).
B230	09/28/23	F. Perlman	0.40	Cash collateral follow up with Committee, Preston Hollow (.4).
B240	09/29/23	N. Kawashima	1.00	Prepare for conference with Iowa Foundation and D. Simon related to UPMIFA and endowment issues (.4); review correspondence related to same (.2); conference with V. Ose related to same (.2); consideration of next steps related to determining restrictions on endowment (.2).
B260	09/06/23	D. Simon	0.50	Conference with Restructuring Committee re foundation issues (.5).
B260	09/06/23	F. Perlman	1.00	Restructuring CMTE update conference (1.0).
B260	09/18/23	D. Simon	1.10	Prepare for and attend board meeting (1.1).
B260	09/18/23	F. Perlman	1.00	Prepare for and attend board update meeting (1.0).
B260	09/23/23	D. Simon	1.50	Prepare for and attend Restructuring Committee meeting (1.2); review and revise letter re same (.3).
B260	09/23/23	F. Perlman	1.00	Restructuring committee conference re Foundation (1.0).
B260	09/26/23	D. Simon	3.50	Prepare for board meeting and numerous conferences



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Task	Date	Name	Hours	Description
				with M. Toney, F. Perlman and others (1.8); attend joint board meeting and various follow-up meetings (1.7).
B260	09/26/23	F. Perlman	1.90	Prepare for and attend joint board meeting (1.9).
B260	09/26/23	F. Perlman	1.50	Prepare for and attend board meeting (1.5).
B460	09/22/23	D. Simon	4.80	Multiple conferences with Committee, Mintz re bylaw amendments (1.3); review and analyze same (.7); multiple conferences with client re same (2.1); draft and revise correspondence to Foundation re same (.7).
B470	09/01/23	E. Kwon	1.70	Identify potentially relevant documents in the discovery document repository (.4); prepare report of same (.2); prepare new H2C Securities documents for case development review in the discovery document repository (.6); coordinate preparing potentially relevant documents identified during early case assessment for case development review (.2); prepare reports of same for quality assurance analysis (.3).
B470	09/01/23	A. Ingolikar	0.60	Promote processed documents for review (.3); update search index (.2); update STRs (.1).
B470	09/01/23	D. Wolf	2.80	Conference with litigation team re in-progress work streams, document production issues, and action items from meet-and-confer with opposing counsel (.6); address document review and production issues (.2); draft supplemental interrogatory answers based on N. Bull's comments and make revisions to same based on his input (2.0).
B470	09/01/23	N. Bull	4.90	Address litigation and discovery matters (2.1); conferences with ToneyKorf and H2C (.9); analyze open discovery matters (.5); correspondence with opposing counsel re same (.4); draft and revise interrogatory responses (1.0).
B470	09/01/23	D. Simon	1.90	Multiple conferences with N. Bull, M. McGuire and others re depositions and discovery issues (.6); numerous communications re same (.8); conferences with M. Toney and F. Perlman re litigation strategy (.5).
B470	09/01/23	J. Kim	0.70	Address privilege document review and review protocol re same (.7).



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B470	09/01/23	B. Paulsen	2.00	Review responses to interrogatories to ensure accuracy (.6); review document production for specific documents in response to opposing counsel request (.5); prepare discovery for production (.9).
B470	09/01/23	F. Perlman	0.60	Address and analyze discovery workstreams (.6).
B470	09/02/23	E. Kwon	2.10	Identify documents for production (.9); identify potentially privileged documents; prepare reports of same (.6); prepare same for production (.6).
B470	09/02/23	N. Bull	0.50	Correspondence with M. Toney, D. Simon, B. Paulsen, et al. re discovery matters (.5).
B470	09/02/23	A. Ingolikar	0.50	Promote processed documents for review (.3); update search index (.1); update STRs (.1).
B470	09/03/23	D. Wolf	0.10	Address document production and privilege review issues (.1).
B470	09/03/23	N. Bull	0.50	Review and analyze discovery issues and document production (.5).
B470	09/03/23	D. Simon	0.80	Multiple communications with client re various discovery and deposition issues (.8).
B470	09/03/23	E. Kwon	0.80	Prepare documents for production (.6); provide same to outside parties (.2).
B470	09/04/23	N. Bull	0.50	Correspondence with E. Kwon and B. Paulsen re discovery (.5).
B470	09/04/23	J. Kim	0.30	Correspond with D. Wolf re extended deadline to oppose motion to appoint examiner and status of document production review.
B470	09/04/23	A. Ingolikar	1.10	Process documents for review (.4); resolve errors (.2); update search index (.3); update STRs (.2).
B470	09/05/23	F. Perlman	0.70	Follow up on discovery (.7).
B470	09/05/23	D. Wolf	1.40	Draft and revise deposition preparation outline for N. Bull's use in upcoming deposition defense (1.1); conference with MWE litigation team re privilege review (.3).
B470	09/05/23	J. Kim	0.70	Address privilege review and document production (.7).
B470	09/05/23	D. Simon	1.90	Conference with Nyemaster re affirmative discovery (.7); multiple conferences with client re foundation request letter (1.2).
B470	09/05/23	B. Paulsen	2.10	Address numerous litigation and discovery workstreams (.8); finalize seventh production (1.3).



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Task	Date	Name	Hours	Description
B470	09/05/23	N. Bull	3.50	Conference with local counsel (.5); analyze and address various discovery matters (3.0).
B470	09/05/23	E. Kwon	3.00	Prepare documents for production (1.6); provide same to outside parties (.1); identify potentially privileged documents for indexing review (.6); identify email threads in same to reduce review volume and review costs (.3); prepare sets of same for organized review (.2); coordinate preparing new H2C Securities Inc documents for case development review in the discovery document repository (.2).
B470	09/05/23	A. Ingolikar	1.00	Process documents for review (.4); resolve errors re same (.3); update search index re same (.3).
B470	09/06/23	B. Paulsen	4.80	Document review (2.0); revise responses to Interrogatories following comments from client and others (1.0); communication with discovery team re production (.1); review of Foundation governance documents for deposition prep (.6); further revisions to supplemental response to interrogatories (1.1).
B470	09/06/23	A. Ingolikar	2.00	Promote processed documents for review (1.3); update search index re same (.3); update STRs re same (.4).
B470	09/06/23	D. Wolf	1.30	Manage privilege review project logistics (.6); correspondence re privilege review process (.2); email briefing and conference with E. Chu re case background (.5).
B470	09/06/23	N. Bull	9.00	Prepare for and meeting with M. Toney, R. Bayman and MWE and Nyemaster teams for deposition preparation (6.0); conferences and correspondence with M. Toney, D. Simon, et al. re discovery responses and production (1.3); revise discovery response (.7); revise discovery requests (.7); draft PHV papers (.3).
B470	09/06/23	F. Perlman	3.00	Deposition preparation for R. Bayman and M. Toney (3.0).
B470	09/06/23	R. Dizon	2.80	Prepare client documents for case development review in document discovery platform (1.9); prepare responsive documents for production in same (.4); perform quality assurance on same (.3); prepare deliverable of same for outside party (.2).



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Task	Date	Name	Hours	Description
B470	09/06/23	J. Kim	0.30	Review and analyze privilege review guidelines (.2); correspond with D. Wolf and B. Paulsen re same (.1).
B470	09/06/23	F. Perlman	1.20	Conference with PH re open issues, discovery, scheduling (.5); foundation follow up (.7).
B470	09/06/23	D. Simon	2.70	Attend deposition preparation session (2.7).
B470	09/07/23	B. Paulsen	3.90	Privilege review and address 8th Production (3.9).
B470	09/07/23	N. Bull	2.00	Analyze document and deposition discovery (1.2); review materials for deposition (.8).
B470	09/07/23	R. Dizon	0.60	Prepare client documents for case development review in document discovery platform (.4); isolate documents for case development review in same (.2).
B470	09/07/23	D. Wolf	3.30	Review documents to screen for attorney client privilege and other protections from discovery (3.3).
B470	09/07/23	J. Kim	1.30	Review and analyze documents for privilege and confidentiality and correspond with D. Wolf re same (1.1); discuss privilege review with D. Wolf (.2).
B470	09/07/23	E. Kwon	1.50	Assist with document production; ensure documents for production were properly identified; ensure potentially privileged documents were properly identified.
B470	09/07/23	F. Perlman	1.50	Attend Bayman deposition (1.5).
B470	09/07/23	D. Simon	5.50	Prepare for and defend R. Bayman deposition (5.2); conference with A. Sherman re open litigation issues (.3).
B470	09/07/23	A. Ingolikar	1.00	Processed documents for review (.3); resolve errors re same (.4); update search index re same (.3).
B470	09/08/23	A. Ingolikar	1.80	Processed documents for review (1.1); resolve errors re same (.4); update search index re same (.3).
B470	09/08/23	N. Bull	2.50	Continuing efforts re discovery and litigation strategy (1.9); meet and confer with Preston Hollow counsel (.6).
B470	09/08/23	R. Dizon	2.10	Prepare client documents for production (.9); prepare responsive documents for production (.7); perform quality assurance on same (.3); prepare deliverable of same for outside party (.2).
B470	09/08/23	D. Wolf	0.30	Review of documents for privilege (.2); analyze logistical issues involved in review project and estimated time for completion (.1).
B470	09/08/23	B. Paulsen	3.00	Privilege review and quality check (1.3); conference



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Task	Date	Name	Hours	Description
				with N. Bull re same (.3); analyze and review documents relating to Foundation for deposition preparation (1.4).
B470	09/08/23	D. Simon	4.20	Update conference with client re open litigation issues (1.1); attend meet and confer with Mintz (.4); address issues associated with discovery and litigation (1.2); numerous conferences with M. Toney, F. Perlman, et al. re litigation and case strategy (1.5).
B470	09/09/23	E. Chu	1.80	Review privileged documents for production (1.8).
B470	09/10/23	D. Wolf	2.30	Review numerous documents to screen for attorney-client privilege or other protections from discovery (2.3).
B470	09/10/23	J. Kim	3.20	Review and analyze documents for privilege and correspond with D. Wolf re same (3.2).
B470	09/10/23	E. Chu	4.10	Review privileged documents for production (4.1).
B470	09/11/23	J. Kim	0.20	Correspond with D. Wolf and E. Cha re privilege review of documents (.2).
B470	09/11/23	B. Paulsen	1.60	Review first production made by Foundation (1.6).
B470	09/11/23	E. Chu	1.90	Review privileged documents for production (1.9).
B470	09/12/23	D. Wolf	0.10	Correspondence with MWE litigation team re document review strategy and action items.
B470	09/12/23	N. Bull	0.50	Analyze and reassess discovery and litigation strategy (.5).
B470	09/12/23	J. Kim	0.40	Review and analyze correspondence re document review and Mark Toney deposition (.4).
B470	09/13/23	N. Bull	4.50	Conferences and correspondence with D. Simon, M. Toney re discovery and depositions (1.5); review pleadings and declarations (1.1); review Foundation materials, minutes and correspondence (1.9).
B470	09/13/23	A. Ingollikar	1.00	Process documents for review (.6); resolve errors re same (.2); update search index re same (.2).
B470	09/13/23	B. Paulsen	4.30	Prepare for deposition of Foundation (2.9); review and analyze Foundation production (1.4).
B470	09/13/23	D. Simon	3.80	Meetings with Committee, Foundation, and others re open litigation issues (3.0); conferences with K. Walsh re depositions and discovery (.8).
B470	09/13/23	R. Dizon	0.50	Prepare client documents for case development review in document discovery platform (.5).



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B470	09/13/23	J. Kim	0.10	Correspond with N. Bull and B. Paulsen re Mercy Hospital and Mercy Foundation document review (.1).
B470	09/14/23	N. Bull	4.80	Meeting with M. Toney for deposition preparation (1.3); review deposition transcripts (1.7); conferences and correspondence with opposing counsel (.4); conferences and correspondence with client, et al. re discovery and strategy (1.0); analyze adversary proceeding claims (.4).
B470	09/14/23	B. Paulsen	7.90	Prepare for and attend deposition of L. Steigleder (7.3); conference with N. Bull re same (.6).
B470	09/14/23	D. Wolf	6.80	Draft section of adverse claim memorandum re equitable subordination and conduct legal research on same (4.8); research defamation causes of action under Iowa law and draft section of memorandum re same (1.2); draft contract breach section of same (.8).
B470	09/14/23	J. Kim	0.40	Correspond with D. Wolf re equitable subordination research memorandum (.2); correspond with B. Paulsen re document review for deposition preparation session (.2).
B470	09/14/23	D. Simon	2.60	Attend deposition prep conference with M. Toney and others (1.4); follow-up conferences with N. Bull and M. Toney re same (1.2).
B470	09/15/23	A. Ingolikar	2.30	Process documents for review (1.7); resolve errors re same (.4); update search index re same (.2).
B470	09/15/23	N. Bull	6.20	Prepare for and defend deposition of Mark Toney (6.2).
B470	09/15/23	D. Wolf	2.00	Draft and revise memorandum re adversary claim issues (2.0).
B470	09/15/23	B. Paulsen	1.10	Analyze discovery issues and prepare for tenth production (1.1).
B470	09/15/23	R. Dizon	1.60	Prepare client documents for case development review in document discovery platform (1.6).
B470	09/18/23	D. Valentino	0.80	Process data and promote documents for attorney review (.3); resolve technical issues; Conduct final quality control (.3); update search index (.1); update search term reports re same (.1).
B470	09/18/23	N. Bull	0.70	Analyze open discovery issues (.5); correspondence with opposing counsel (.2).



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B470	09/18/23	R. Dizon	2.30	Prepare client documents for case development review in document discovery platform (1.4); finalize responsive documents for production in same (.7); prepare deliverable of same for outside party (.2).
B470	09/18/23	B. Paulsen	0.40	QC and review tenth production (.4).
B470	09/19/23	D. Wolf	0.10	Correspondence with N. Bull re status of case and next steps (.1).
B470	09/19/23	B. Paulsen	0.20	Review and analyze recently uploaded documents (.2).
B470	09/19/23	N. Bull	0.70	Analyze discovery issues and related correspondence with M. Toney, D. Simon, et al. (.7).
B470	09/20/23	D. Wolf	0.70	Review and analyze complaint filed by Foundation (.4); email to N. Bull and B. Paulsen re same (.3).
B470	09/20/23	N. Bull	1.50	Address various litigation developments (1.2); review Foundation complaint (.3).
B470	09/21/23	D. Valentino	1.00	Process data and promote documents for attorney review (.6); resolve technical issues (.1); conduct final quality control (.1); update search index (.1); update search term reports (.1).
B470	09/21/23	R. Dizon	0.50	Prepare client documents for case development review in document discovery platform (.5).
B470	09/21/23	D. Wolf	0.20	Conference with N. Bull, D. Simon, and local counsel re Foundation's declaratory judgment complaint. (.2).
B470	09/21/23	N. Bull	1.00	Conference with M. Toney, D. Simon, et al. re adversary complaint (.6); correspondence with M. Toney, B. Paulsen re discovery (.4).
B470	09/22/23	B. Paulsen	1.60	Review and analyze Foundation's second production (1.6).
B470	09/22/23	N. Bull	2.50	Analyze Foundation issues and strategy (2.0); revise letter to Foundation (.5).
B470	09/23/23	N. Bull	0.40	Review revisions to letter to the Foundation (.4).
B470	09/25/23	N. Bull	1.00	Conferences with D. Simon, B. Paulsen and client re discovery and strategy (.7); correspondence with same re same (.3).
B470	09/25/23	D. Wolf	0.10	Analyze deposition issues (.1).
B470	09/25/23	R. Dizon	0.50	Prepare client documents for case development review in document discovery platform (.5)
B470	09/25/23	B. Paulsen	2.10	Deposition prep for T. Clancy, including review of all correspondence (2.1).



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Task	Date	Name	Hours	Description
B470	09/26/23	N. Bull	3.00	Correspondence with Preston Hollow counsel re discovery (.4); prepare for T. Clancy deposition (2.6).
B470	09/26/23	A. Ingolikar	1.50	Process documents for review (1.1); resolve errors re same (.3); update search index re same (.1).
B470	09/26/23	B. Paulsen	4.50	Deposition preparation for T. Clancy (4.5).
B470	09/27/23	B. Paulsen	3.60	Further deposition preparation (3.6).
B470	09/27/23	N. Bull	3.70	Conference with J. Gordon re auction (.2); prepare for T. Clancy deposition (3.5).
B470	09/28/23	N. Bull	0.50	Assess and refine discovery and litigation strategies (.5).

Total Hours 614.60

Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	0.30	357.00
B120	Asset Analysis and Recovery	1.60	2,320.00
B130	Asset Disposition	127.40	174,030.00
B140	Relief from Stay/Adequate Protection Proceedings	0.60	766.50
B150	Mtgs/Communications w/Creditor	4.50	5,910.00
B155	Court Hearings	17.60	26,403.50
B160	Fee/Employment Applications	11.30	10,168.50
B170	Fee/Employment Objections	75.10	98,450.50
B185	Assumption/Rejection of Leases	8.00	8,840.00
B190	Other Contested Matters	98.80	152,010.50
B195	Non-Working Travel	5.20	8,740.00
B210	Business Operations	7.60	9,887.00
B220	Employee Benefits/Pensions	18.60	27,407.00
B230	Financing/Cash Collections	19.80	32,294.00
B240	Tax Issues	1.00	1,600.00
B260	Board of Directors Matters	13.00	21,410.00
B460	General Corporate	4.80	6,960.00
B470	Litigation	199.40	223,824.00
		614.60	811,378.50



Mercy Hospital, Iowa City, Iowa
Invoice: 3820980

11/10/2023

Timekeeper Summary

Name	Hours	Rate	Amount
N. Bull	54.40	1,410.00	76,704.00
E. Chu	7.80	725.00	5,655.00
R. Dizon	10.90	545.00	5,940.50
B. Glass	3.30	725.00	2,392.50
D. Golinghorst	35.30	945.00	33,358.50
J. Haake	14.30	1,190.00	17,017.00
J. Holdvogt	14.40	1,450.00	20,880.00
A. Ingolikar	12.80	270.00	3,456.00
J. Kapp	15.50	1,450.00	22,475.00
N. Kawashima	3.00	1,600.00	4,800.00
E. Keil	76.10	1,105.00	84,090.50
J. Kim	7.60	945.00	7,182.00
E. Kwon	9.10	545.00	4,959.50
R. Orloff	6.60	1,300.00	8,580.00
V. Ose	1.70	1,360.00	2,312.00
B. Paulsen	43.10	1,060.00	45,686.00
M. Peregrine	4.90	1,855.00	9,089.50
F. Perlman	103.40	1,850.00	191,290.00
M. Rooney	27.70	1,460.00	40,442.00
D. Simon	133.30	1,450.00	193,285.00
R. Trickey	6.10	725.00	4,422.50
D. Valentino	1.80	270.00	486.00
D. Wolf	21.50	1,250.00	26,875.00
Totals	614.60		\$811,378.50

EXHIBIT B

Expense Detail



Mercy Hospital, Iowa City, Iowa

Client: 104125
Invoice: 3820980
Invoice Date: 11/10/2023

Costs and Other Charges

Timekeeper	Date	Description	Qty	Amount
F. Perlman	09/12/23	Travel Expenses Uber from home to O'Hare (\$116.64) and Uber from Iowa airport to client's office (\$43.49)	0.00	160.23
F. Perlman	09/12/23	Travel Expenses Airfare for bid procedures hearing from Chicago to Iowa.	0.00	622.60
F. Perlman	09/14/23	Travel Expenses Airfare for bid procedures hearing from Iowa to Chicago.	0.00	205.31
F. Perlman	09/14/23	Travel Expenses Hotel stay for bid procedures hearing (9/12-9/14)	0.00	320.32
F. Perlman	09/14/23	Travel Expenses Uber from hotel to Iowa airport (\$48.37) and Uber from O'Hare to home (\$131.31)	0.00	179.68
D. Simon	09/11/23	Travel Expenses Hotel stay for bidding procedures hearing	0.00	198.78
D. Simon	09/11/23	Travel Expenses Airfare from Atlanta to Iowa and back for bid procedures hearing	0.00	937.80
D. Simon	09/11/23	Travel Expenses Taxi for D. Simon, D. Gordon from airport to hotel	0.00	88.80
D. Simon	09/11/23	Business Meal Dinner	0.00	19.32
D. Simon	09/12/23	Travel Expenses Hotel stay for bidding procedures hearing	0.00	198.78
D. Simon	09/13/23	Travel Expenses Hotel stay for bidding procedures hearing	0.00	198.78
D. Simon	09/13/23	Travel Expenses Uber from Hotel to Office	0.00	57.49
D. Simon	09/14/23	Business Meal Breakfast	0.00	10.82
D. Simon	09/14/23	Travel Expenses	0.00	50.39



Mercy Hospital, Iowa City, Iowa

Client: 104125
Invoice: 3820980
Invoice Date: 11/10/2023

Timekeeper	Date	Description	Qty	Amount
D. Simon	09/17/23	Lyft from Hotel to Airport in Iowa Business Meal	0.00	40.10
D. Simon	09/17/23	Lunch for D. Simon, F. Perlman Transportation/Parking Parking for bid procedures hearing	0.00	57.00
Total Costs and Other Charges				\$3,346.20